

ASSEMBLY BILL

No. 711

Introduced by Assembly Member Charles Calderon

February 26, 2009

An act to amend Section 6002 of the Revenue and Taxation Code, relating to sales and use taxes.

LEGISLATIVE COUNSEL'S DIGEST

AB 711, as introduced, Charles Calderon. Sales and use taxes.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property and defines various terms for the purposes of that law.

This bill would make a technical, nonsubstantive change with respect to the definitions that govern the construction of the Sales and Use Tax Law.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 6002 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6002. Except where the context otherwise requires, the
- 4 definitions ~~given~~ in this chapter govern the construction of this
- 5 part.

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